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*Attorneys for Plaintiff,
Cohen & Steers Capital
Management, Inc.*

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

COHEN & STEERS CAPITAL
MANAGEMENT, INC.,

Plaintiff,

v.

DONALD LEDERER,

Defendant.

Civil Action No. _____

07 CV 7602

**COHEN & STEERS CAPITAL MANAGEMENT, INC.'S
FEDERAL RULE OF CIVIL PROCEDURE 7.1 STATEMENT**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for Plaintiff Cohen & Steers Capital Management, Inc. ("Cohen & Steers") certifies that Cohen & Steers is a non-governmental corporate entity. Cohen & Steers' parent company, Cohen & Steers, Inc., is a publicly traded company listed on the New York Stock Exchange under the designation "CNS." No other publicly held corporation owns 10% or more of

the stock of Cohen & Steers or Cohen & Steers, Inc.

Dated: New York, New York
August 27, 2007

Respectfully submitted,

GIBBONS P.C.

By: 

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